

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

884P0470

SENATE BILL NO. 130

Introduced by: Senators Dempster, Koetzle, and Olson (Ed) and Representatives Halverson, Elliott, Lucas, Moore, and Nelson

1 FOR AN ACT ENTITLED, An Act to provide for a property tax levy to fund the health
2 insurance benefits of school district employees and to create a school district health
3 insurance fund.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. That chapter 13-10 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 A school district may levy an annual tax not exceeding forty cents per thousand dollars of
8 taxable valuation of the school district for the current year. The purpose of the tax is to provide
9 continuing funding to the school district for the payment of health insurance benefits for
10 employees. The levy may not be included in determining the tax levy limitations established by
11 law for that school district. Moneys collected from the tax shall be kept by the business manager
12 in a special health insurance fund and may not be used for any other purposes until such time
13 as the school district ceases to provide health insurance benefits, and at that time, any
14 unexpended balance shall be transferred to the general fund.

15 Section 2. That § 13-11-3 be amended to read as follows:



1 13-11-3. The school district shall report the amount budgeted to the county auditor before
2 October first on forms prescribed by the county auditor. The county auditor shall spread a levy
3 in dollars and cents over the taxable property of the school district sufficient to raise the money
4 requested by the school district subject to the legal dollars and cents limitations on any of the
5 funds as provided by law. For the general fund , special education fund, capital outlay fund,
6 health insurance fund, and pension fund, the school district may report the levy in dollars or
7 dollars per one thousand dollars of taxable valuation.